

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24/25  
Responses to the Department's Second Set of Information Requests

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**Request No. DTE 2-15 (Common):**

Refer to Schedules MHC-7-16 (Gas) and MHC-7-13 (Electric). Please provide invoices for every expense incurred thus far in preparation of the Company's gas and electric rate cases. As part of this response, please provide a schedule totaling each group of invoices (e.g., External Consultants; Production, Delivery, Notifications; Lodging, Meals, Telephone; Parent Corporation-Support Services). Provide this information separately for the Company's gas and electric rate cases; if some costs are deemed by the Company to be common to both rate applications, provide a full explanation of how these common costs were allocated between the gas and electric rate applications.

**Supplemental Response – August 23, 2002:**

Please refer to Attachments 1 & 2 for summaries of the gas and electric rate case costs as of August 23, 2002. At this time, the gas rate case costs total \$400,896 and the electric rate case costs total \$431,742. The Company will attempt to file all legal invoices to date as part of the next update filing pursuant to the Department's Protective Order in this docket pertaining to legal invoices. The invoices supporting the additional costs from the supplemental data response dated 8/9/02 are attached as:

- Attachment 3 – Allocated & Marginal Costs Studies; Revenue Requirements Invoices
- Attachment 4 – Depreciation Study Invoices
- Attachment 5 – Cost of Capital Invoices

As a general guideline, assuming the entire invoice is not specifically identified as applicable to gas or electric, the invoice or the amount of the invoice that pertains to FG&E is allocated between gas and electric using the "FG&E split" of 65% electric and 35% gas.

**Person Responsible:** Mark H. Collin

**Fitchburg Gas & Electric Light Company**  
**MA Rate Case Costs - Summary by Category**  
**Gas Rate Case '02**

Description	Amount
Legal (Includes \$112,045 of Accrued Legal - No invoices)	\$ 120,000
Outside Services:	
- Allocated and Marginal Costs Studies; Revenue Requirements	165,201
- PBR Mechanism	56,551
- Depreciation Study	25,830
- Cost of Capital	17,297
Temporary Help	13,477
Miscellaneous (i.e., newspaper notices, expense reports, etc.)	2,541
<b>Total</b>	<b>\$ 400,896</b>

**Fitchburg Gas & Electric Light Company**  
**MA Rate Case Costs - Summary by Category**  
**Electric Rate Case '02**

<b>Description</b>	<b>Amount</b>
Legal (Includes \$120,000 of Accrued Legal - No invoices)	\$ 120,000
Outside Services:	
- Allocated and Marginal Costs Studies; Revenue Requirements	153,872
- PBR Mechanism	60,650
- Depreciation Study	47,969
- Cost of Capital	31,323
Temporary Help	15,349
Miscellaneous (i.e., newspaper notices, expense reports, etc.)	2,578

**Total**

<b>\$ 431,742</b>
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# MANAGEMENT APPLICATIONS CONSULTING, INC.

2921 Windmill Road, Suite 4 • Sinking Spring, PA 19608 • 610/670-9199 • Fax 610/670-9190 • <http://www.manapp.com>

## INVOICE

TO:

Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842  
Attn: Mr. Stephen J. Curran  
Director, Financial Regulation

INVOICE # 20020817

W. O. # 200156

DATE 08/02/02

BILLING PERIOD: 4 Weeks Ended 7/26/02

TERMS: Net 10 Days

FITCHBURG REGULATORY ACCTG. ASSIST. & RATE DESIGN - ELECTRIC DIV.

### PROFESSIONAL SERVICES

NAME:

James L. Harrison  
Michael J. Morganti  
Carl A. Vath  
David A. Deans  
Marcy E. Stefan  
PA Secretarial  
PA Secretarial

HOURS	HOURLY RATE	BILLING
31.00	\$160	\$ 4,960.00
29.00	\$145	\$ 4,205.00
33.00	\$145	\$ 4,785.00
75.55	\$120	\$ 9,066.00
0.50	\$80	\$ 40.00
12.00	\$30	\$ 360.00
8.00	\$30	\$ 240.00

SUBTOTAL LABOR \$23,656.00

### OUT-OF-POCKET EXPENSES

Lodging \$ 511.92  
Meals \$ 223.98

*Electric Rate Cost*  
*20-00-00-00-186-72-00 \$ 25,574.70*  
*AF Curran 8/12/02*

Miscellaneous Office Expenses 5.00% \$ PROF 1,182.80  
(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$1,918.70

TOTAL CHARGES **\$25,574.70**

**MANAGEMENT APPLICATIONS CONSULTING, --**

**Professional Services**

**July 2002**

**Jim Harrison**

**Unitil Service Corp**

**Fitchburg Electric Regulatory Accounting Assistance and Rate Design**

**W. O. #200156**

<b><u>Date</u></b>	<b><u>Time</u></b>	<b><u>Description</u></b>
7/1/02	4.0	Draft responses to DTE Set 1 and AG Sets 2 Gas & 2 Electric, meeting with M. Morganti and C. Vath, phone and email attorneys regarding confidentiality.
7/2/02	4.0	Finalize responses to DTE 1 and AG 2, create attachments and email.
7/3/02	3.5	Finish interrogatories for AG Set 2 and DTE Set 3.
7/8/02	1.0	Issue responses on CD's, phone conversation with R. Cincini and issue transmittal letter.
7/10/02	0.5	Conversation with P. French and M. Purcell regarding LaCapara obtaining access to confidential materials.
7/12/02	0.5	Derive and calculate attachments for AG Set 3.
7/15/02	1.5	Continue drafting AG Set 3, phone L. Smith regarding confidentiality, phone D. Foote regarding data requests.
7/16/02	1.0	Develop response for AG 3-6 (Gas), revise AG 3 responses and proof read, phone and email to K. Asbury.
7/17/02	0.5	Phone conversation with R. McInnes, meeting with M. Morganti regarding AG 3.
7/19/02	1.0	Phone conversation regarding DOER Set 1 responses, phone conversation with S. Mueller regarding proprietary software and access thereto.
7/22/02	1.5	Review drafts and responses to AG 3 with K. Asbury, begin reviewing newly received questions.
7/23/02	4.5	Begin drafting responses to last round of data requests, meet with M. Morganti and C. Vath to make question assignments, phone conversations with R. Tafoya and D. Foote.

**MANAGEMENT APPLICATIONS CONSULTING, INC.**  
**Professional Services**  
**July 2002**  
**Jim Harrison**  
**Unitil Service Corp**  
**W. O. #200156, Continued**

<u><b>Date</b></u>	<u><b>Time</b></u>	<u><b>Description</b></u>
7/24/02	2.5	Continue drafting data responses, email K. Asbury, research MBA rate orders and settlement for use as an attachment.
7/25/02	3.5	Continue drafting data responses.
7/26/02	1.5	Finish data responses, email S. Curran, K. Asbury, D. Debski, provide comments on other draft responses.
<b>TOTAL</b>	<b>31.0</b>	

**MANAGEMENT APPLICATIONS CONSULTI**

**Professional Services**

**July 2002**

**Michael Morganti**

**Unitil Service Corp.**

**W. O. #200156**

**Fitchburg Electric Regulatory Assistance**

<b><u>Date</u></b>	<b><u>Time</u></b>	<b><u>Description</u></b>
7/1/02	8.0	Responding to DTE-2-58 and reviewing data responses.
7/2/02	5.0	Reviewing all data responses to DTE First and Second sets. Setting up PDF files for responses.
7/3/02	1.0	Reviewing responses and providing billing determinants.
7/22/02	9.0	Responding to data requests AG-5-5, 5-10, 5-11, 5-12, 5-23, and 5-24. Answering DOER question by telephone.
7/23/02	3.0	Responding to AG-5-15, 5-16, and 5-17.
7/24/02	3.0	Responding to DOER 1-23 and 1-28.
<b>TOTAL</b>	<b>29.0</b>	

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**July 2002**

**Carl Vath**

**W. O. # 200156**

**Unitil Service Corp.  
Fitchburg Electric  
Regulatory Accounting Assistance and Rate Design**

<b><u>Date</u></b>	<b><u>Total Time</u></b>	<b><u>Description</u></b>
7/1/02	4.5	Identify and copy all files for response to DTE 1-58 and 59; send electronic copies for Gas MCS and workpapers.
7/3/02	2.5	Response to AG requests for billing determinants and all workpapers.
7/9/02	2.5	Replace and re-assemble files for AG; regenerate CD's.
7/16/02	3.5	Generation of responses for AG IR#3 Gas.
7/23/02	5.0	Review and respond to AG IR's.
7/24/02	8.0	Review and respond to AG IR's.
7/26/02	5.0	Analysis and preparation of discussion fro regression calculations.
7/26/02	2.0	Review and finalize response to DTE 6.
<b>TOTAL</b>	<b>33.0</b>	



**MANAGEMENT APPLICATIONS CONSULTING**

DTE 02-24/25  
Attachment 3 DTE 2-15  
Supplemental Response-8/23/02  
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**Professional Services****July 2002****David A. Deans****W. O. #200156****Unitil Service Corp.  
Fitchburg Regulatory Assistance – Electric Division**

<u>Date</u>	<u>Time</u>	<u>Description</u>
7/1/02	6.00	At Unitil office; discussions with Curran and Accounting Staff; drafted and reviewed data requests
7/2/02	4.65	At Unitil office; discussions with Curran; drafted and reviewed data requests; meeting with Curran and Collin
7/3/02	2.15	At Unitil office; discussions with Curran; drafted and reviewed data requests
7/5/02	3.50	At Unitil office; drafted and reviewed data requests
7/8/02	7.45	At Unitil office; discussions with Curran; drafted and reviewed data requests; provided accounting detail file to Accounting Staff for data responses preparation
7/9/02	.75	At Unitil office; discussions with Curran
7/10/02	2.70	At Unitil office; discussions with Curran; drafted and reviewed data requests
7/11/02	4.75	Reviewed accounting data; drafted and reviewed data requests
7/12/02	4.15	At Unitil office; drafted and reviewed data responses; meeting with Collin, Finance and Accounting Staffs
7/15/02	.40	Discussions with Curran; drafted and reviewed data responses
7/16/02	3.15	Discussions with Curran; drafted and reviewed data responses
7/17/02	5.90	At Unitil office; discussions with Curran; drafted and reviewed data responses; meeting with Curran and Collin
7/18/02	2.75	At Unitil office; discussions with Curran; drafted and reviewed data responses
7/19/02	1.75	At Unitil office; discussions with Curran; drafted and reviewed data responses
7/22/02	5.50	At Unitil office; discussions with Curran; drafted and reviewed data responses
7/23/02	6.00	At Unitil office; discussions with Curran and Finance Staff; drafted and reviewed data responses
7/24/02	4.50	At Unitil office; discussions with Curran; drafted and reviewed data responses
7/25/02	5.75	At Unitil office; discussions with Curran; drafted and reviewed data responses
7/26/02	3.75	At Unitil office; discussions with Curran; drafted and reviewed data responses
<b>TOTAL</b>	<b>75.55</b>	



# MANAGEMENT APPLICATIONS CONSULTING, INC.

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## INVOICE

TO:

Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842  
Attn: Mr. Stephen J. Curran

INVOICE # 20020818

W. O. # 200157

DATE 08/02/02

BILLING PERIOD: 4 Weeks Ended 7/26/02

TERMS: Net 10 Days

FITCHBURG REGULATORY ACCTG. ASSIST. & RATE DESIGN - GAS DIV.

### PROFESSIONAL SERVICES

NAME:

James L. Harrison  
Michael J. Morganti  
Carl A. Vath  
David A. Deans  
Marcy E. Stefan  
PA Secretarial  
PA Secretarial

	HOURS	HOURLY RATE	BILLING
	31.50	\$160	\$ 5,040.00
	37.00	\$145	\$ 5,365.00
	18.00	\$145	\$ 2,610.00
	62.45	\$120	\$ 7,494.00
	1.50	\$80	\$ 120.00
	12.00	\$30	\$ 360.00
	8.00	\$30	\$ 240.00

SUBTOTAL LABOR \$21,229.00

### OUT-OF-POCKET EXPENSES

Lodging \$ 192.24  
Meals \$ 126.42

*Gas Rate Use*  
*20-00-00-00-186-71-00 \$22,609.11*  
*AS Curran 8/12/02*

Miscellaneous Office Expenses 5.00% \$ PROF 1,061.45  
(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$1,380.11

TOTAL CHARGES **\$22,609.11**

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**July 2002**

**Jim Harrison**

**Unitil Service Corp**

**Fitchburg Gas Regulatory Accounting Assistance and Rate Design**

**W. O. #200157**

<b><u>Date</u></b>	<b><u>Time</u></b>	<b><u>Description</u></b>
7/1/02	3.5	Draft responses to DTE Set 1 and AG Sets 2 Gas & 2 Electric, meet with M. Morganti and C. Vath, phone and email attorneys regarding confidentiality.
7/2/02	4.0	Finalize responses to DTE 1 and AG 2, create attachments and email.
7/3/02	3.5	Finish interrogatories for AG Set 2 and DTE Set 3.
7/8/02	1.5	Issue responses on CD's, phone conversation with R. Cincini and issue transmittal letter.
7/10/02	0.5	Conversation with P. French and M. Purcell regarding LaCapara obtaining access to confidential materials.
7/12/02	0.5	Derive and calculate attachments for AG Set 3.
7/15/02	2.5	Continue drafting AG Set 3, phone L. Smith regarding confidentiality, phone D. Foote regarding data requests.
7/16/02	1.5	Develop response for AG 3-6 (Gas), revise AG 3 responses and proof read, phone and email to K. Asbury.
7/17/02	0.5	Phone conversation with R. McInnes, meeting with M. Morganti regarding AG 3.
7/19/02	1.0	Phone conversation regarding DOER Set 1 responses, phone conversation with S. Mueller regarding proprietary software and access thereto.
7/22/02	1.0	Review drafts and responses to AG 3 with K. Asbury, begin reviewing newly received questions.
7/23/02	4.0	Begin drafting responses to last round of data requests, meet with M. Morganiti and C. Vath to make question assignments, phone conversations with R. Tafoya and D. Foote.

**MANAGEMENT APPLICATIONS CONSULTING, INC.**  
**Professional Services**  
**July 2002**  
**Jim Harrison**  
**Unitil Service Corp**  
**W. O. #200157, Continued**

<u>Date</u>	<u>Time</u>	<u>Description</u>
7/24/02	2.5	Continue drafting data responses, email K. Asbury, research MBA rate orders and settlement for use as an attachment.
7/25/02	3.5	Continue drafting data responses.
7/26/02	1.5	Finish data responses, email S. Curran, K. Asbury, D. Debski, provide comments on other draft responses.
<b>Total</b>	<b>31.5</b>	

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**July 2002**

**Michael Morganti**

**Unitil Service Corp.**

**W. O. #200157**

**Fitchburg Gas Regulatory Assistance**

<b><u>Date</u></b>	<b><u>Time</u></b>	<b><u>Description</u></b>
7/2/02	3.0	Reviewing all data responses to DTE First and Second set. Setting up PDF files for all items to be sent.
7/3/02	1.0	Reviewing responses and providing gas billing determinants.
7/16/02	3.0	Responding to AG-3-8 and 3-9.
7/17/02	2.0	Responding to AG-3-9 and 3-10.
7/18/02	1.0	Responding to AG-3-10 and sending gas data responses.
7/19/02	3.0	Reviewing AG Third set of data responses and sending with attachments. Telephone conversation with DOER regarding marginal cost of service.
7/23/02	10.0	Responding to AG-7-11, 7-12, 7-14, 7-15, and 7-30. Responding to DTE-6-14, 6-15, 6-16, 6-17, 6-38, and 6-39.
7/24/02	9.0	Responding to DTE-6-40, DTE-7-13, 7-14, 7-15, 7-16, 7-17, and 7-18. Responding to DOER-1-2 to DOER-1-8.
7/25/02	5.0	Responding to DTE-7-23 and 7-15. Reviewing gas data responses.
<b>TOTAL</b>	<b>37.0</b>	

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**July 2002**

**Carl Vath**

**W. O. # 200157**

**Unitil Service Corp.  
Fitchburg Gas  
Regulatory Accounting Assistance and Rate Design**

<u><b>Date</b></u>	<u><b>Total Time</b></u>	<u><b>Description</b></u>
7/2/02	5.5	Identify and copy files for AG responses – all workpapers and electric MCS, etc.
7/3/02	4.5	Response to AG requests for billing determinants and all workpapers.
7/8/02	2.0	Modify and create confidential CD's.
7/12/02	1.5	Generation of responses for AG IR #3.
7/25/02	4.5	Review and respond to AG IR's.
<b>TOTAL</b>	<b>18.0</b>	

**MANAGEMENT APPLICATIONS CONSULTIN****Professional Services****July 2002****David A. Deans****W. O. #200157****Unitil Service Corp.  
Fitchburg Regulatory Assistance – Gas Division**DTE 02-24/25  
Attachment 3 DTE 2-15  
Supplemental Response–8/23/02  
Page 12 of 12

<u>Date</u>	<u>Time</u>	<u>Description</u>
7/1/02	6.00	At Unitil office; discussions with Curran and Accounting Staff; drafted and reviewed data requests
7/2/02	4.60	At Unitil office; discussions with Curran; drafted and reviewed data requests; meeting with Curran and Collin
7/3/02	2.10	At Unitil office; discussions with Curran; drafted and reviewed data requests
7/5/02	3.50	At Unitil office; drafted and reviewed data requests
7/8/02	4.30	At Unitil office; discussions with Curran; drafted and reviewed data requests
7/9/02	.50	At Unitil office; discussions with Curran
7/10/02	2.65	At Unitil office; discussions with Curran; drafted and reviewed data requests
7/11/02	1.75	Drafted and reviewed data requests
7/12/02	4.10	At Unitil office; drafted and reviewed data responses; meeting with Collin, Finance and Accounting Staffs
7/15/02	.40	Discussions with Curran; drafted and reviewed data responses
7/16/02	1.70	Discussions with Curran; drafted and reviewed data responses
7/17/02	5.85	At Unitil office; discussions with Curran; drafted and reviewed data responses; meeting with Curran and Collin
7/18/02	4.00	At Unitil office; discussions with Curran; drafted and reviewed data responses
7/19/02	1.75	At Unitil office; discussions with Curran; drafted and reviewed data responses
7/22/02	5.25	At Unitil office; discussions with Curran; drafted and reviewed data responses
7/23/02	2.50	At Unitil office; discussions with Curran; drafted and reviewed data responses
7/24/02	3.75	At Unitil office; discussions with Curran; drafted and reviewed data responses
7/25/02	4.00	At Unitil office; discussions with Curran; drafted and reviewed data responses
7/26/02	3.75	At Unitil office; discussions with Curran; drafted and reviewed data responses
<b>TOTAL</b>	<b>62.45</b>	



# MANAGEMENT APPLICATIONS CONSULTING, INC.

2921 Windmill Road, Suite 4 • Sinking Spring, PA 19608 • 610/670-9199 • Fax 610/670-9190 • <http://www.manapp.com>

## INVOICE

TO: Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842  
Attn: Mr. Stephen J. Curran

INVOICE # 20020829

W. O. # 300154

DATE 08/02/02

BILLING PERIOD: 4 Weeks Ended 7/26/02

TERMS: Net 10 Days

DEPRECIATION RATE STUDY - FITCHBURG GAS & ELECTRIC.

### PROFESSIONAL SERVICES

#### NAME:

James H. Aikman  
Marcy E. Stefan  
PA Secretarial  
PA Secretarial

	HOURS	HOURLY RATE	BILLING
	26.50	\$160	\$ 4,240.00
	34.00	\$80	\$ 2,720.00
	0.50	\$30	\$ 15.00
	12.00	\$30	\$ 360.00

SUBTOTAL LABOR \$7,335.00

### OUT-OF-POCKET EXPENSES

*FTE Rate Closes*  
2976 20-00-00-00-186-71-00 \$ 2,644.27  
6576 20-00-00-00-186-72-00 4,910.78  
\$ 7,555.05  
*PA Curran 8/12/02*

Miscellaneous Office Expenses 3.00% 220.05  
(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$220.05

TOTAL CHARGES \$7,555.05



REQ # 37840

# FINANCIAL ANALYSIS CONSULTANTS

FINANCO, Inc.  
P.O. Box 26542  
Austin, Texas 78755

3520 Exet

Telephone (512) 346-9317 FAX (512) 346-9337

DTE 02-24/25  
Attachment 5 DTE 2-15  
Supplemental Response-8/23/02  
Page 1 of 4

Mr. Mark H. Collin  
Treasurer  
Unitil Corporation  
6 Liberty Lane West  
Hampton NH 03842-1720

June 30, 2002

Invoice # 2381

In Reference To: Massachusetts Electric Rate Case

Professional services:

	<u>Hours</u>	<u>Amount</u>
Principal-BLH	3.00	525.00
Principal-SCH	2.00	530.00
Additional charges:		
FAX		7.00
Photocopies		24.00
Total amount of this bill		<u>\$1,086.00</u>

Please remit to: FINANCO, Inc.  
P.O. Box 26542  
Austin, Texas 78755

Thank you for the opportunity to be of service.

7/29/2002  
3:04 PM

Financial Analysis Consultants  
Pre-bill Worksheet

DTE 02-24/25  
Attachment 5 DTE 2-15  
Supplemental Response-8/23/02  
Page 2 of 4

Nickname      Unitil MassE | 97  
Full Name      Mr. Mark H. Collin  
Address      Treasurer  
                 Unitil Corporation  
                 6 Liberty Lane West  
                 Hampton NH 03842-1720  
Phone 1      603/773-6500      Phone 2      FAX 603/773-6700  
Phone 3  
In Ref To      Phone 4  
                 Massachusetts Electric Rate Case

Date	Employee Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
6/28/2002	Heidebrecht Principal-BLH RESPONSES TO COMMON DATA REQUESTS	175.00	3.00	525.00	Billable
6/28/2002	Hadaway Principal-SCH MASS RFIS	265.00	2.00	530.00	Billable
TOTAL	Billable Fees		5.00		<u>\$1,055.00</u>

Date	Employee Expense	Price Markup %	Quantity	Amount	Total
6/30/2002	Admin Photocopies COPIES	0.15	160.000	24.00	Billable
6/30/2002	Admin FAX FAX	1.00	7.000	7.00	Billable
TOTAL	Billable Costs				<u>\$31.00</u>

Total of Fees (Time Charges) \$1,055.00

Total of Costs (Expense Charges) \$31.00

Total new charges \$1,086.00

REQ # 37841

# FINANCIAL ANALYSIS CONSULTANTS

FINANCO, Inc.  
P.O. Box 26542  
Austin, Texas 78755

DTE 02-24/25  
Attachment 5 DTE 2-15  
Supplemental Response-8/23/02  
Page 3 of 4

3520 E

Telephone (512) 340-8331 FAX (512) 340-8331

Mr. Mark H. Collin  
Treasurer  
Unitil Corporation  
6 Liberty Lane West  
Hampton NH 03842-1720

June 30, 2002

Invoice # 2382

In Reference To: Massachusetts Gas Rate Case

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Professional services:

	<u>Hours</u>	<u>Amount</u>
Principal-BLH	3.00	525.00
Principal-SCH	2.00	530.00

Additional charges:

Photocopies		24.00
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Total amount of this bill		<u>\$1,079.00</u>
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Please remit to: FINANCO, Inc.  
P.O. Box 26542  
Austin, Texas 78755

Thank you for the opportunity to be of service.

7/29/2002  
3:04 PM

Financial Analysis Consultants  
Pre-bill Worksheet

DTE 02-24/25  
Attachment 5 DTE 2-15  
Supplemental Response-8/23/02  
Page 4 of 4

Nickname      Unitil MassG | 98  
Full Name     Mr. Mark H. Collin  
Address       Treasurer  
                 Unitil Corporation  
                 6 Liberty Lane West  
                 Hampton NH 03842-1720  
Phone 1       603/773-8500      Phone 2      FAX 603/773-6700  
Phone 3  
In Ref To      Phone 4  
                 Massachusetts Gas Rate Case

Date	Employee Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
6/28/2002	Heidebrecht Principal-BLH RESPONSES TO COMMON DATA REQUESTS	175.00	3.00	525.00	Billable
6/28/2002	Hadaway Principal-SCH MASS RFIS	265.00	2.00	530.00	Billable
TOTAL	Billable Fees		5.00		<u><u>\$1,055.00</u></u>

Date	Employee Expense	Price Markup %	Quantity	Amount	Total
6/30/2002	Admin Photocopies COPIES	0.15	160.000	24.00	Billable
TOTAL	Billable Costs				<u><u>\$24.00</u></u>

Total of Fees (Time Charges)	\$1,055.00
Total of Costs (Expense Charges)	\$24.00
Total new charges	<u><u>\$1,079.00</u></u>